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H.F. 2956 provides that an elderly living facility is exempt from property taxation if:

- it is located in a city of the first class with a population under 110,000 (limiting the exemption to facilities in the city of Duluth);
- it is owned and operated by a 501c(3) nonprofit corporation;
- it was constructed with a completion date in 1963;
- it is licensed to provide housing with services and comprehensive home care;
- the residents are at least 62 years of age and/or disabled; and
- at least 30 percent of the units in the facility are occupied by persons whose annual income does not exceed 50 percent of the median family income for the area.

The exemption would first be effective for taxes payable in 2019.